



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / [BOE@clark.wa.gov](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HPA II BORROWER 2020-1 LLC

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER:** 29707-020

**PROPERTY LOCATION:** 1900 Larsen Way  
Vancouver, WA 98661

**PETITION:** 377

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 173,668	\$	173,668
Improvements	\$ 252,065	\$	220,332
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 425,733</b>	<b>BOE VALUE</b>	<b>\$ 394,000</b>

**Date of hearing:** March 15, 2022

**Recording ID#** HPA377

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## **FACTS AND FINDINGS**

The subject property is a 2-story residence with 2,189 square feet, built in 1949 and is of fair plus construction quality located on 0.29 acres.

The representative for the appellant stated that the sale price of \$354,000, adjusted for time, is the best representation of the property's value. The property was purchased for \$354,000 in January 2020.

The appellant requested a value of \$381,164.

The trended value of the purchase price supports a value of \$394,000.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

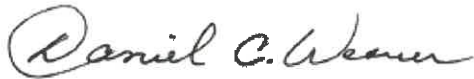
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$394,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC**

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER: 37916-825****PROPERTY LOCATION:** 4806 NW Cherry St  
Vancouver, WA 98663**PETITION: 378****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 235,476	\$	235,476
Improvements	\$ 579,768	\$	579,768
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 815,244</b>	<b>BOE VALUE</b>	<b>\$ 815,244</b>

**Date of hearing:** March 15, 2022**Recording ID#** HPA378**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

Judson Bracewell (Representative)

**Assessor:**

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 3,560 square feet, built in 2006 and is of good minus construction quality located on 0.42 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 2 miles of the subject property. Sales range from \$612,200 to \$746,700. They have an average sale price of \$703,275 with a median sale price of \$727,100. The appellant submitted four comparable sales [#146659-012 sold for \$621,000 in October 2020; #146677-000 sold for \$630,000 in December 2020; #146815-044 sold for \$659,900 in November 2020; and #146815-002 sold for \$705,000 in December 2020].

The appellant requested a value of \$703,300.

The Assessor's evidence included three sales adjusted for time, a map of the comparables, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The appellant's comparable sales were mostly 2-story homes and not in the same neighborhood. The Assessor's comparable sales were all ranch style homes in the same neighborhood.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$815,244 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORROWER 2016-2 LLC**

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER: 37917-757****PROPERTY LOCATION: 704 SE 98th Ave  
Vancouver, WA 98664****PETITION: 379****ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 150,000	\$	150,000
Improvements	\$ 184,233	\$	184,233
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 334,233</b>	<b>BOE VALUE</b>	<b>\$ 334,233</b>

**Date of hearing: March 15, 2022****Recording ID# HPA379****Hearing Location: By remote WebEx video conference and/or teleconference****Attendees (all through virtual conference):****Board of Equalization Members:**

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

Judson Bracewell (Representative)

**Assessor:**

None

## **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 1,335 square feet, built in 1961 and is of fair plus construction quality located on 0.15 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66 per month, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.5 miles of the subject property. Sales range from \$248,700 to \$363,200. They have an average sale price of \$305,883 with a median sale price of \$295,500. The appellant submitted six comparable sales [#110558-008 sold for \$329,900 in August 2020; #37917-003 sold for \$327,000 in May 2020; #37915-833 sold for \$328,000 in April 2020; #114728-130 sold for \$331,000 in August 2020; #110291-094 sold for \$333,000 in March 2020; and #37913-036 sold for \$330,000 in August 2020].

The appellant requested a value of \$305,900.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable sales better characterize the subject property, plus the Assessor's analysis has shown the overall increase for properties in Clark County to be .91% per month or 11% per year.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

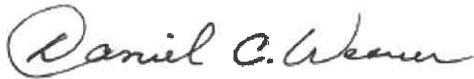
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$334,233 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HPA BORROWER 2018-1 MS LLC

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER:** 81958-176

**PROPERTY LOCATION:** 714 NW 24th Ave  
Camas, WA 98607

**PETITION:** 380

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 173,400	\$	173,400
Improvements	\$ 475,874	\$	475,874
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 649,274</b>	<b>BOE VALUE</b>	<b>\$ 649,274</b>

**Date of hearing:** March 15, 2022

**Recording ID#** HPA380

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 2,824 square feet, built in 2005 and is of good minus construction quality located on 0.21 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.5 miles of the subject property. Sales range from \$548,000 to \$628,250. They have an average sale price of \$590,938 with a median sale price of \$593,750. The appellant submitted four comparable sales [#124750-010 sold for \$540,150 in September 2020; #124750-014 sold for \$565,000 in June 2020; #81959-144 sold for \$571,000 in November 2020; and #92232-359 sold for \$583,000 in June 2020].

The appellant requested a value of \$590,900.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable sales were all ranch style homes similar to the subject property while many of the appellant's comparable properties were 2-story homes.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$649,274 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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**CLARK COUNTY BOARD OF EQUALIZATION**[www.clark.wa.gov](http://www.clark.wa.gov)PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / [BOE@clark.wa.gov](mailto:BOE@clark.wa.gov)**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC**

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER: 105160-044****PROPERTY LOCATION:** 7906 NE 66th St  
Vancouver, WA 98662**PETITION: 381****ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 150,500	\$	150,500
Improvements	\$ 276,536	\$	276,536
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 427,036</b>	<b>BOE VALUE</b>	<b>\$ 427,036</b>

**Date of hearing:** March 15, 2022**Recording ID#** HPA381**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

Judson Bracewell (Representative)

**Assessor:**

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

## **FACTS AND FINDINGS**

The subject property is a 2-story residence with 2,484 square feet, built in 2004 and is of fair plus construction quality located on 0.14 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.5 miles of the subject property. Sales range from \$419,200 to \$424,100. They have an average sale price of \$421,900 with a median sale price of \$422,150. The appellant submitted four comparable sales [#105160-008 sold for \$370,000 in March 2020; #106361-610 sold for \$385,000 in September 2020; #105140-018 sold for \$390,000 in September 2020; and #104902-020 sold for \$425,500 in October 2020].

The appellant requested a value of \$421,900.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The difference in the assessed value and the appellant's requested value is less than 1%. The percent used for trending by the Assessor is based on Clark County data and is .25% higher than the appellants percentage and makes up a portion of the difference in the values. In addition, the trended of the 2020 value far exceeds the assessed value in 2021.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

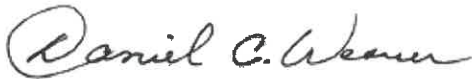
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$427,036 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HPA BORROWER 2020-2 ML LLC

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER:** 105260-070

**PROPERTY LOCATION:** 6500 NE 86th Ave  
Vancouver, WA 98662

**PETITION:** 382

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 140,000	\$	140,000
Improvements	\$ 352,481	\$	352,481
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 492,481</b>	<b>BOE VALUE</b>	<b>\$ 492,481</b>

**Date of hearing:** March 15, 2022

**Recording ID#** HPA382

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a 2-story residence with 2,983 square feet, built in 2008 and is of average minus construction quality located on 0.15 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.25 miles of the subject property. Sales range from \$462,600 to \$476,250. They have an average sale price of \$468,288 with a median sale price of \$467,150. The property was purchased for \$448,000 in August 2019. The appellant submitted four comparable sales [#105260-022 sold for \$439,950 in September 2020; #105260-060 sold for \$445,000 in August 2020; #105260-018 sold for \$475,000 in May 2020; and #104906-006 sold for \$460,000 in October 2020].

The appellant requested a value of \$468,300.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable sales support a value slightly higher than the assessed value of \$492,481.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

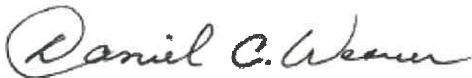
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$492,481 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA JV BORROWER 2019-1 ATH LLC**

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER: 107669-486****PROPERTY LOCATION: 13503 NE 80th Cir  
Vancouver, WA 98660****PETITION: 383****ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022**

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 153,900	\$	153,900
Improvements	\$ 214,401	\$	214,401
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 368,301</b>	<b>BOE VALUE</b>	<b>\$ 368,301</b>

**Date of hearing: March 15, 2022****Recording ID# HPA383****Hearing Location: By remote WebEx video conference and/or teleconference****Attendees (all through virtual conference):****Board of Equalization Members:**

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

**Appellant:**

Judson Bracewell (Representative)

**Assessor:**

None

## **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

### **FACTS AND FINDINGS**

The subject property is a 2-story residence with 1,996 square feet, built in 1990 and is of fair construction quality located on 0.2 acres.

The representative for the appellant referred to the submitted materials. The data used is collected from RealQuest which may pull from both county records and the Regional Multiple Listing Service. Sales were time adjusted using a rate of .66, determined by the Federal Housing Finance Agency for the Clark County, Portland, and Hillsboro market area. Adjustments are being made, where warranted, for features such as age, living area, bedrooms, bathrooms, finished basements, parking areas, sale price, etc. Sales selected are within 0.5 miles of the subject property. Sales range from \$349,000 to \$367,000. They have an average sale price of \$361,225 with a median sale price of \$364,450. The appellant submitted four comparable sales [#107669-642 sold for \$368,000 in December 2020; #107669-646 sold for \$366,000 in October 2020; #105833-266 sold for \$366,000 in December 2020; and #105833-530 sold for \$380,000 in December 2020].

The appellant requested a value of \$361,200.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The representative indicated that they did not receive the evidence supplied by the Assessor for review prior to the hearing. The document on file shows the mailing address of the property owner.

The Assessor's comparable sales support the assessed value of \$368,301.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$368,301 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****





## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / [BOE@clark.wa.gov](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HPA BORROWER 2018-1 MS LLC

Ryan, LLC  
C/O Robert Peyton  
500 E Broward Blvd. Suite 1130  
Ft. Lauderdale, FL 33394

**ACCOUNT NUMBER:** 108150-022

**PROPERTY LOCATION:** 4201 NE 51st St  
Vancouver, WA 98661

**PETITION:** 384

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 155,000	\$	155,000
Improvements	\$ 286,734	\$	286,734
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 441,734</b>	<b>BOE VALUE</b>	<b>\$ 441,734</b>

**Date of hearing:** March 15, 2022

**Recording ID#** HPA384

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Judson Bracewell (Representative)

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a bi-level (split entry) with 2,698 square feet, built in 1975 and is of average construction quality located on 0.27 acres.

The representative agreed with the Assessor's valuation of \$441,734. The appellant submitted four comparable sales [#108145-020 sold for \$443,800 in July 2020; #161667-000 sold for \$420,000 in December 2020; #101395-090 sold for \$431,000 in June 2020; and #99571-254 sold for \$418,000 in February 2020].

The appellant requested a value of \$406,800.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The lead representative disagreed with the appraiser's findings in the original mailing.

The representative at the hearing agreed that the Assessor's value of \$441,734 best represents the fair value of the subject property.

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$441,734 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on April 1, 2022  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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